

USACE Suppl 1
to AR 11-7
5 Jan 95

APPENDIX B

MEMORANDUM FOR: SEE DISTRIBUTION

SUBJECT: Request for FY _____ Audit Suggestions

1. The internal review function provides an important service to the District as part of our operational control system. Our intention is to establish an internal review program that is both flexible and responsive to the needs of this District. AR 11-7 states that the annual internal review program will be developed based on direction from the Commander and input received from the staff activities and other functional managers.

2. The District's Internal Review Office is in the process of preparing the FY_____ Internal Review Program and, accordingly, is soliciting input from all District activities. Please review the missions and functions of your office and identify known or potential problem areas that should be considered as possible areas for review. Matters to be considered when identifying potential reviews are: (a) level of project or program funding; (b) potential loss and risk; (c) high visibility programs; (d) newness or major changes in operations, programs, systems, or controls; (e) problem areas or internal control weaknesses noted in evaluations by managers and inspection groups; and (f) known significant audit findings at other activities having local applicability. These audit suggestions should be in the format at Enclosure 1.

3. The audit suggestions that you previously submitted but which could not be accomplished because of limited resources are listed at Enclosure 2. In responding to this memorandum, you should advise the Internal Review Office as to whether these audit suggestions are still valid and if so, their recommended priority.

4. Addressees should submit their audit suggestions or a negative response to_____ no later than_____. I encourage you to submit potential candidates for internal audits and troubleshooting reviews, both now and as the need arises during the next year.

Encl

Commander

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AUDIT SUGGESTIONS

1. Title/Subject.
2. Objective of Proposed Audit. The objective should tell the purpose of the audit.
3. Basis for Suggestion: Briefly describe the rationale for the proposed audit. What are the major issues and resource implications:
4. Anticipated Benefits: What benefits are projected if the audit is conducted:
5. Suggested Time Frame/Quarter for audit and recommended priority:
6. Point of Contact: Name, number, and office symbol of knowledgeable individual(s) who can provide additional information.
7. Other Comments/Remarks: